Amendments to the Specification:

Please replace the paragraph beginning on page 12, line 29 with the following:

Solution preparation -

- (a) Weigh all excipients except <u>Eudragit L100-55</u> <u>EUDRAGIT® L100 55 (poly(methacylic acid-co-ethyl acrylate) 1:1)</u> and nicotine oil into a hydroalcohol/water solution (ethanol/water 60/40).
- (b) Using high speed mixer, dissolve all solids in the hydroalchol/water solution.
- (c) Increase the mixing speed and gradually add Eudragit L100-55 EUDRAGIT® L100-55 (poly(methacylic acid-co-ethyl acrylate) 1:1) powder into the hydroalcohol mixture.
- (d) Continue mixing until neutralization process is complete and no more effervescence is detected.
- (e) Reduce the mixing speed and add nicotine oil into Eudragit EUDRAGIT® hydroalcohol solution.
- (f) Cap the bottles and place it on the roller mixer for at least two hours for additional mixing and degassing

Please replace the table on page 13, entitled "Example 1. A monolayer nicotine containing film" with the following:

Example 1. A monolayer nicotine containing film.

Ingredient	Dry %	Weight (mg)
Nicotine Oil	3.33	2.01
Eudragit L100-55 EUDRAGIT®	52.25	31.38
L100 55 (poly(methacylic acid-		
co-ethyl acrylate) 1:1)		
Triethyl Citrate	26.62	15.96
Intensates Cool Peppermint	11.15	6.65
Sucrolose	2.16	1.33
Sodium Bicarbonate	4.49	2.66
Disodium EDTA	0.02	0.01
Total	100	60.0

Please replace the table on page 13, entitled "Example 2. A monolayer nicotine containing film" with the following:

Example 2. A monolayer nicotine containing film.

Ingredient	Dry %	Weight (mg)
Nicotine Oil	3.37	2
Eudragit L100-55 EUDRAGIT®	50.08	29.7
L100 55 (poly(methacylic acid-		
co-ethyl acrylate) 1:1)		
Triethyl Citrate	25.30	15.0
Intensates Cool Peppermint	10.62	6.3
Sucrulose	2.02	1.2
Sodium Bicarbonate	8.60	5.1
Total	100	59.3

Please replace the paragraph beginning on page 14, line 1 with the following:

To produce a bilayer film, the enteric polymer (Eudragit L100-55 EUDRAGIT® L100 55 (poly(methacylic acid-co-ethyl acrylate) 1:1)), plasticizer (triethyl citrate), sweetener (Magasweet), taste masking agent (intensates), chelating agent (EDTA), neutralizing agent (sodium bicarbonate) and the active ingredient (nicotine oil) are dissolved in 60/40 (ethanol/water) hydroalcohol with the pH greater than 4 but less than 7 as described below.

Please replace the paragraph beginning on page 14, line 6 with the following:

Enteric polymer layer:

- (a) Weigh all excipients except <u>Eudragit L100-55</u> <u>EUDRAGIT® L100 55</u> (poly(methacylic acid-co-ethyl acrylate) 1:1) and nicotine oil into a hydroalcohol/water solution (ethanol/water 60/40).
- (b) Using high speed mixer, dissolve all solids in the hydroalchol/water solution.
- (c) Increase the mixing speed and gradually add Eudragit L100-55 EUDRAGIT® L100 55 (poly(methacylic acid-co-ethyl acrylate) 1:1)powder into the hydroalcohol mixture.
- (d) Continue mixing until neutralization process is complete and no more effervescence is detected.
- (e) Reduce the mixing speed and add nicotine oil into Eudragit EUDRAGIT® hydroalcohol solution.
- (f) Cap the bottles and place it on the roller mixer for at least two hours for additional mixing and degassing.

Please replace the table beginning on page 15, entitled "Example 3A - 3H depict bilayer films" with the following:

Example 3A - 3H depict bilayer films:

Ingredient	Ex. 3A	Ex. 3B	Ex. 3C	Ex. 3D
	wt (mg)	wt (mg)	wt (mg)	wt (mg)
Layer 1				
Nicotine Oil	2.0	2.0	2.0	2.0
Eudragit L100-55	35.5	34.1	32.7	19.7
EUDRAGIT® L100				
55 (poly(methacylic				
acid-co-ethyl				
acrylate) 1:1)				
Eudragit NE 30	0	0	0	8.6
EUDRAGIT® NE				
(Poly(ethyl acrylate-				

<u>co-methyl</u>				
methacrylate) 2:1)				
Polysorbate 80	0	0	0	11.1
Triethyl Citrate	10.9	17.1	22.7	0
Intensates Cool	6.8	6.6	6.3	4.3
Peppermint				
Megasweet L100	4.1	3.9	3.8	2.6
Sodium Bicarbonate	0.7	1.3	2.5	1.7
Layer 2				
Lactose	86.9	83.3	79.7	94.2
Sorbitol	7.6	7.2	6.9	8.2
Disodium Phosphate	9.4	9.1	8.7	10.2
Megasweet 100	3.8	3.6	3.5	4.1
Silica	2.8	2.7	2.6	3.1
Intensates Cool	9.4	9.1	8.7	10.2
Peppermint				
Total Weight	180.0	180.0	180.0	180.0

Ingredient	Ex. 3E	Ex. 3F	Ex. 3G	Ex. 3H
	Dry %	Dry %	Dry %	Dry %
Layer 1				
Nicotine Oil	13.8	13.5	13.5	13.8
Eudragit L100-55	42.2	40.4	40.4	42.2
EUDRAGIT® L100				
55 (poly(methacylic				
acid-co-ethyl				
acrylate) 1:1)				
Sodium EDTA	0.2	0.2	0.2	0.2
Sodium Bicarbonate	6.5	5.8	5.8	6.5
Triethyl Citrate	24.3	26.9	26.9	24.3
Intensates Cool	8.1	9.0	9.0	8.1

Peppermint				
Megasweet L100	4.9	4.5	4.5	4.9
Total	100	100	100	100
Layer 2				
Lactose	68.6	68.6	52.8	52.8
Polysorbate 80	0.7	0.7	0.7	0.7
Disodium Phosphate	7.1	7.1	7.3	7.3
Megasweet 100	2.9	2.9	2.9	2.9
Methanol	7.1	7.1	7.3	7.3
Silica	2.2	2.2	2.6	2.6
Sorbitol	0	0	26.4	26.4
Glycerin	11.4	11.4	0	0
Total	100	100	100	100